

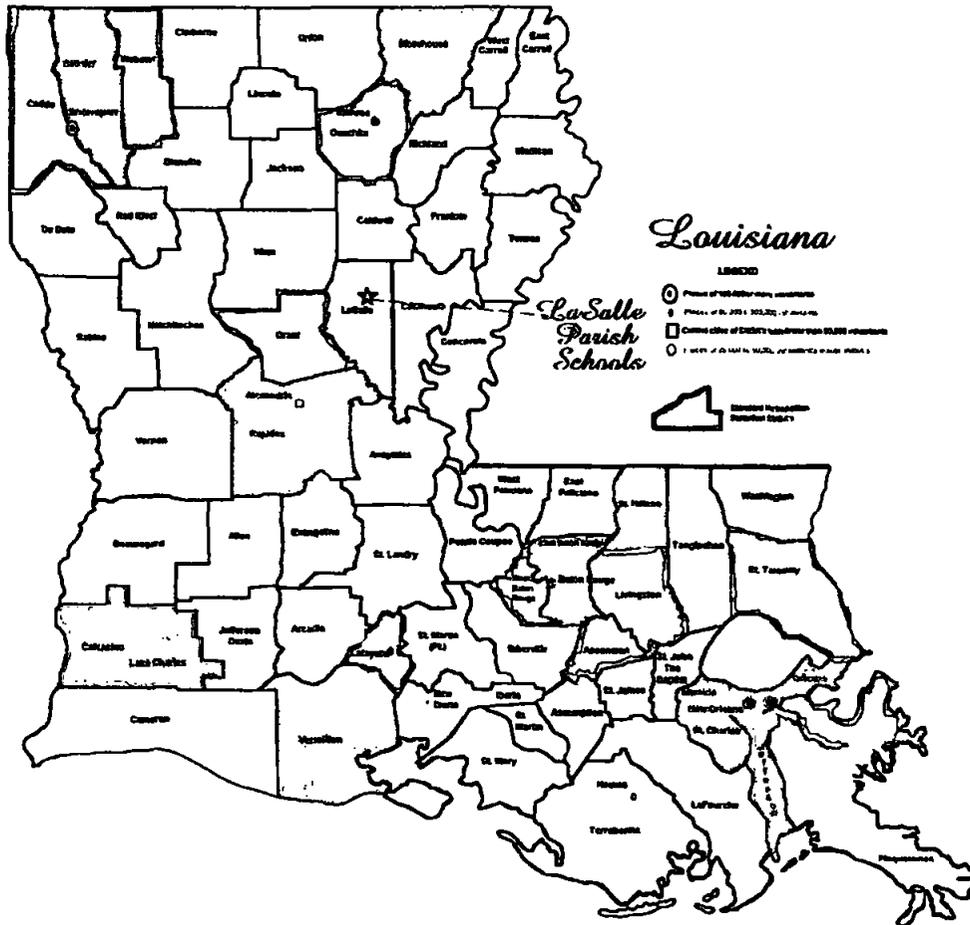
**LASALLE PARISH SCHOOL
ACTIVITY ACCOUNTS**

**Annual Financial Statements
June 30, 2013**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JAN 08 2014

LASALLE PARISH SCHOOL ACTIVITY ACCOUNTS



✓ The LaSalle Parish School Activity Accounts are those accounts maintained by the individual schools of LaSalle Parish, Louisiana. The school accounts are considered a component unit of the LaSalle Parish School Board in Jena, Louisiana.

LASALLE PARISH SCHOOL ACTIVITY ACCOUNTS
JENA, LOUISIANA
June 30, 2013

TABLE OF CONTENTS

	<u>Page No.</u>
Independent Auditor's Report.....	1-2
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards.....	3-4
Combined Statement Of Assets, Liabilities And Fund Equity.....	5
Combined Statement Of Cash Receipts And Disbursements.....	6
Notes To The Basic Financial Statements.....	7-9
Supplemental Data	
Combining Statement Of Assets, Liabilities And Fund Equity.....	11
Combining Statement Of Cash Receipts And Disbursements.....	12
Schedule of Findings And Questioned Cost.....	13-14
Management's Summary Of Prior Year Findings.....	15
Graphs	
Total Assets By School.....	17
Total Receipts By School.....	18
Total Disbursements By School.....	19

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INDEPENDENT AUDITOR'S REPORT

Roy Breithaupt, Superintendent &
Members of the LaSalle Parish School Board
LaSalle Parish
Jena, Louisiana

We have audited the combined statement of assets, liabilities and fund equity of the LaSalle Parish School Activity Accounts for the year ended June 30, 2013, and the combined statement of cash receipts and cash disbursements for the year then ended and the related notes to the financial statements as listed in the table of contents.

The financial statements referred to above present only the financial activities of the LaSalle Parish School Activity Accounts maintained by the individual schools. The financial activities of the LaSalle Parish School Board are not included.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating

the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The statement of assets, liabilities and fund equity referred to above presents only the cash, accounts payable and resulting fund equity. The statement of cash receipts and cash disbursements presents revenue and expenditure items using the cash basis of accounting. These financial statements do not and are not intended to present the financial position and the results of its operations in conformity with accounting principles generally accepted in the United States of America.

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash, accounts payable and the resulting fund equity of the LaSalle Parish School Activity Accounts for the year ended June 30, 2013, and the cash receipts and cash disbursements of the LaSalle Parish School Activity Accounts for the year then ended using the basis of accounting described in the preceding paragraph and in Note 1.

Other Information

The combining statements and graphs using the basis of accounting described in Note 1 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and graphs using the basis of accounting described in Note 1 are fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2013, on our consideration of the LaSalle Parish School Activity Accounts' internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Vercher Group

September 30, 2013
Jena, Louisiana

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Roy Breithaupt, Superintendent
& Members of the LaSalle Parish School Board
Jena, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the LaSalle Parish School Activity Accounts, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the LaSalle Parish School Activity Accounts' basic financial statements and have issued our report thereon dated September 30, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the LaSalle Parish School Activity Accounts' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the LaSalle Parish School Activity Accounts' internal control. Accordingly, we do not express an opinion on the effectiveness of the LaSalle Parish School Activity Accounts' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be significant deficiencies. **(2013-I-1 Cash Handled by Multiple Employees, Students, and Volunteers).**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the LaSalle Parish School Activity Accounts' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

LaSalle Parish School Activity Accounts' Response to Findings

LaSalle Parish School Activity Accounts' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. LaSalle Parish School Activity Accounts' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a public document and its distribution is not limited.

The Vercher Group

September 30, 2013

Jena, Louisiana

LASALLE PARISH SCHOOL ACTIVITY ACCOUNTS
JENA, LOUISIANA
Combined Statement of Assets, Liabilities & Fund Equity
June 30, 2013

	LASALLE PARISH SCHOOL ACTIVITY ACCOUNTS
ASSETS	
Cash (General Accounts)	\$ 188,246
Cash (Athletic Account)	30,337
Cash (Canteen Account)	10,429
Cash (Club Account)	36,888
Cash (Annual Account)	31,778
Cash (Industrial Arts Acct)	390
Cash (Disaster Relief)	2,117
Investments (Certificates of Deposit in Excess of 90 Days)	22,570
TOTAL ASSETS	<u>322,755</u>
 LIABILITIES & FUND BALANCE	
Accounts Payable	39,772
Fund Balance – Assigned	86,727
Fund Balance – Unassigned	196,256
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 322,755</u>

The notes are an integral part of this statement.

LASALLE PARISH SCHOOL ACTIVITY ACCOUNTS
JENA, LOUISIANA
Combined Statement of Cash Receipts & Disbursements
for the Year Ended June 30, 2013

	LASALLE PARISH SCHOOL ACTIVITY ACCOUNTS
CASH RECEIPTS	
Fund Raisers & Other	\$ 281,303
Sales	943,811
Fees	48,530
TOTAL CASH RECEIPTS	<u>1,273,644</u>
 CASH DISBURSEMENTS	
Administration	113,043
Instruction	128,991
Athletic	277,120
Resale	320,224
Class & Club Expenditures	222,074
Office Expense & Other	116,947
Field Trips	23,610
Fund Raiser	37,381
Operation & Maintenance	68,916
TOTAL CASH DISBURSEMENTS	<u>1,308,306</u>
 NET INCREASE (DECREASE) IN CASH	 \$ <u>(34,662)</u>

The notes are an integral part of this statement.

**LASALLE PARISH SCHOOL ACTIVITY ACCOUNTS
JENA, LOUISIANA**

NOTES TO THE BASIC FINANCIAL STATEMENTS

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The LaSalle Parish School Activity Accounts are those accounts maintained by the individual schools of LaSalle Parish, Louisiana. The School Activity Accounts are considered a component unit of the LaSalle Parish School Board in Jena, Louisiana. The financial statements of the LaSalle Parish School Activity Accounts do not present information on the financial activities of the LaSalle Parish School Board.

Impact of Recently Issued Accounting Principles

In December 2010, the GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. GASBS No. 62 incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedure. This Statement is effective for periods beginning after December 15, 2011, and has been implemented in fiscal year 2012. The adoption of GASBS No. 62 does not have any impact on the Authority's financial statements.

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASBS No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The Statement of Net Assets is renamed the Statement of Net Position and includes the following elements: assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. This Statement is effective for periods beginning after December 15, 2011, and has been implemented in fiscal year 2012. The adoption of GASBS No. 63 does not have any impact on the Authority's financial statements.

Fund Accounting

The accounts of the various schools are organized on the basis of a fund (expendable trust fund), which is considered a separate accounting entity. The operations of the fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts and disbursements for each school. The various school accounts are grouped into a consolidated financial statement in this report.

Fixed assets purchased through school accounts are not accounted for in the financial statements. The individual school accounts have no long-term debt as of June 30, 2013.

**LASALLE PARISH SCHOOL ACTIVITY ACCOUNTS
JENA, LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
CONTINUED**

Basis of Accounting

The statement of assets, liabilities and fund equity has been prepared using the modified accrual basis of accounting, where revenues are recognized when they become measurable and available as net current assets and expenditures are recognized when the liability is incurred. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The statement of cash receipts and cash disbursements has been prepared using the cash basis of accounting where revenues are recognized when received and expenditures are recognized when paid, purchases of various operating supplies are regarded as expenditures at the time of purchase.

When both assigned and unassigned resources are available for use, it is the school account's policy to use assigned resources first, then unassigned resources as they are needed.

(2) CASH & INVESTMENTS (CERTIFICATE OF DEPOSIT IN EXCESS OF 90 DAYS)

Deposits

It is the school's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The schools deposits are categorized to give an indication of the level of risk assumed by the School at fiscal year-end. The categories are described as follows:

Category 1 – Insured or collateralized with securities held by the School or by its agent in the School's name.

Category 2 – Collateralized with securities held by the pledging financial institution's trust department or agent in the School's name.

Category 3 – Uncollateralized.

	Southern Heritage	Bank of Jena	Total
Cash and Certificate of Deposits (Bank Balance)	\$ 199,578	\$ 134,678	\$ 334,256
Secured as Follows:			
FDIC (Category 1)	199,578	134,678	334,256
Total Securities	\$ 199,578	\$ 134,678	\$ 334,256

All deposits were fully secured as of June 30, 2013.

**LASALLE PARISH SCHOOL ACTIVITY ACCOUNTS
JENA, LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
CONTINUED**

(3) USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(4) ASSIGNED FUND BALANCE

Fund Balance is assigned by the principals of the various schools for the following activities:

Athletic	\$	18,757
Canteen		6,715
Clubs		26,970
Annuals		31,778
Industrial Arts		390
Disaster Relief		2,117
Total Assigned	\$	<u>86,727</u>

Supplemental Data
Combining School Financial Statements

LASALLE PARISH SCHOOL ACTIVITY ACCOUNTS
JENA, LOUISIANA
Combining Statement of Assets, Liabilities & Fund Equity
June 30, 2013

	<u>Jena High</u>	<u>LaSalle High</u>	<u>Jena Jr. High</u>	<u>LaSalle Jr. High</u>	<u>Goodpine Middle</u>	<u>Jena Elem</u>	<u>Fellowship Elem</u>	<u>Nebo Elem</u>	<u>Olla Elem</u>	<u>Total</u>
ASSETS										
Cash in Bank	\$ 11,326	\$ 12,173	\$ 30,785	\$ 26,489	\$ 16,747	\$ 3,493	\$ 7,643	\$ 689	\$ 78,901	\$ 188,246
Cash (Athletic Account)	17,646	12,691	-0-	-0-	-0-	-0-	-0-	-0-	-0-	30,337
Cash (Canteen Account)	10,429	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	10,429
Cash (Club Account)	33,838	3,050	-0-	-0-	-0-	-0-	-0-	-0-	-0-	36,888
Cash (Annual Account)	23,365	8,413	-0-	-0-	-0-	-0-	-0-	-0-	-0-	31,778
Cash (Industrial Arts Account)	-0-	390	-0-	-0-	-0-	-0-	-0-	-0-	-0-	390
Cash (Disaster Relief)	-0-	2,117	-0-	-0-	-0-	-0-	-0-	-0-	-0-	2,117
Investments	-0-	-0-	9,033	-0-	2,697	-0-	10,840	-0-	-0-	22,570
TOTAL ASSETS	<u>96,604</u>	<u>38,834</u>	<u>39,818</u>	<u>26,489</u>	<u>19,444</u>	<u>3,493</u>	<u>18,483</u>	<u>689</u>	<u>78,901</u>	<u>322,755</u>
LIABILITIES & FUND EQUITY										
Accounts Payable	23,446	3,306	2,104	246	1,861	2,314	3,498	1,116	1,881	39,772
Fund Balance – Assigned	61,832	24,895	-0-	-0-	-0-	-0-	-0-	-0-	-0-	86,727
Fund Balance – Unassigned	11,326	10,633	37,714	26,243	17,583	1,179	14,985	(427)	77,020	196,256
TOTAL LIABILITIES & FUND EQUITY	<u>\$ 96,604</u>	<u>\$ 38,834</u>	<u>\$ 39,818</u>	<u>\$ 26,489</u>	<u>\$ 19,444</u>	<u>\$ 3,493</u>	<u>\$ 18,483</u>	<u>\$ 689</u>	<u>\$ 78,901</u>	<u>\$ 322,755</u>

The notes are an integral part of this statement.

LASALLE PARISH SCHOOL ACTIVITY ACCOUNTS
JENA, LOUISIANA
Combining Statement of Cash Receipts & Disbursements
for the Year Ended June 30, 2013

	<u>Jena High</u>	<u>LaSalle High</u>	<u>Jena Jr. High</u>	<u>LaSalle Jr. High</u>	<u>Goodpine Middle</u>	<u>Jena Elem</u>	<u>Fellowship Elem</u>	<u>Nebo Elem</u>	<u>Olla Elem</u>	<u>Total</u>
CASH RECEIPTS										
Fund Raisers & Other	\$ 2,100	\$ 33,721	\$ 42,846	\$ 27,247	\$ 35,201	\$ 46,633	\$ 26,958	\$ 28,875	\$ 37,722	\$ 281,303
Sales	445,988	157,438	127,109	40,020	50,403	28,653	32,708	30,700	30,792	943,811
Fees	-0-	629	3,099	2,246	567	507	8,380	2,850	30,252	48,530
TOTAL CASH RECEIPTS	<u>448,088</u>	<u>191,788</u>	<u>173,054</u>	<u>69,513</u>	<u>86,171</u>	<u>75,793</u>	<u>68,046</u>	<u>62,425</u>	<u>98,766</u>	<u>1,273,644</u>
CASH DISBURSEMENTS										
Administration	2	10,843	15,065	13,364	11,324	20,020	20,033	16,744	5,648	113,043
Instruction	-0-	2,941	43,868	2,248	20,658	23,438	5,526	7,090	23,222	128,991
Athletic	174,883	71,984	15,527	5,996	5,877	-0-	917	1,936	-0-	277,120
Resale	159,455	43,886	33,862	21,603	14,912	16,577	5,260	11,977	12,692	320,224
Class & Club Expenditures	111,313	63,088	23,887	5,904	3,839	-0-	3,901	3,811	6,331	222,074
Office Expense & Other	2,957	8,153	22,420	9,517	3,371	14,217	17,407	15,139	23,766	116,947
Field Trips	-0-	-0-	3,563	375	5,536	3,956	5,121	112	4,947	23,610
Fund Raiser	-0-	-0-	-0-	3,750	7,254	4,728	5,280	5,042	11,327	37,381
Operation & Maintenance	-0-	3,276	14,100	6,594	12,580	8,008	5,306	8,687	10,365	68,916
TOTAL CASH DISBURSEMENTS	<u>448,610</u>	<u>204,171</u>	<u>172,292</u>	<u>69,351</u>	<u>85,351</u>	<u>90,944</u>	<u>68,751</u>	<u>70,538</u>	<u>98,298</u>	<u>1,308,306</u>
NET INCREASE/(DECREASE)										
IN CASH	<u>\$ (522)</u>	<u>\$ (12,383)</u>	<u>\$ 762</u>	<u>\$ 162</u>	<u>\$ 820</u>	<u>\$ (15,151)</u>	<u>\$ (705)</u>	<u>\$ (8,113)</u>	<u>\$ 468</u>	<u>\$ (34,662)</u>

The notes are an integral part of this statement.

**LASALLE PARISH SCHOOL ACTIVITY ACCOUNTS
JENA, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST – (CONT.)
For the Year Ended June 30, 2013**

Section II Financial Statement Findings

2013-I-1 Cash Handled by Multiple Employees, Students, and Volunteers (Internal Control Finding)

Condition: Considering the situation that many employees of the schools, students, and volunteers collect cash at games, concession, and other events of the schools, many important elements of good internal controls cannot always be achieved to insure adequate protection of the schools' cash.

Criteria: Good internal controls require that all cash receipts be documented and deposited promptly into bank accounts.

Cause of Condition: Cash handled by multiple employees, students and volunteers

Effect of Condition: Poor controls over cash

Recommendation: We recommend that management continue to provide the necessary oversight in its current internal control procedures, specifically in the areas of cash receipts, collection receipt activities, recordation of those receipts, and depositing of funds collected.

Client Response and Corrective Action: Management will continue to provide the necessary oversight in its internal control procedures, specifically in the areas of cash receipts, collection activities, recordation of those receipts, and depositing of funds collected.

Contact Person: Debbie Finlay

Anticipated Completion Date: June 30, 2014

Section III Federal Awards Findings and Questioned Costs

Not applicable.

**LASALLE PARISH SCHOOL ACTIVITY ACCOUNTS
JENA, LOUISIANA**

**MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS**

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the LaSalle Parish School Activity Accounts, Jena, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended June 30, 2012.

PRIOR YEAR FINDINGS:

2012-I-1 Cash Handled by Multiple Employees, Students, and Volunteers (Unresolved)

Finding: Considering the situation that many employees of the schools, students, and volunteers collect cash at games, concession, and other events of the schools, many important elements of good internal controls cannot always be achieved to insure adequate protection of the schools' cash.

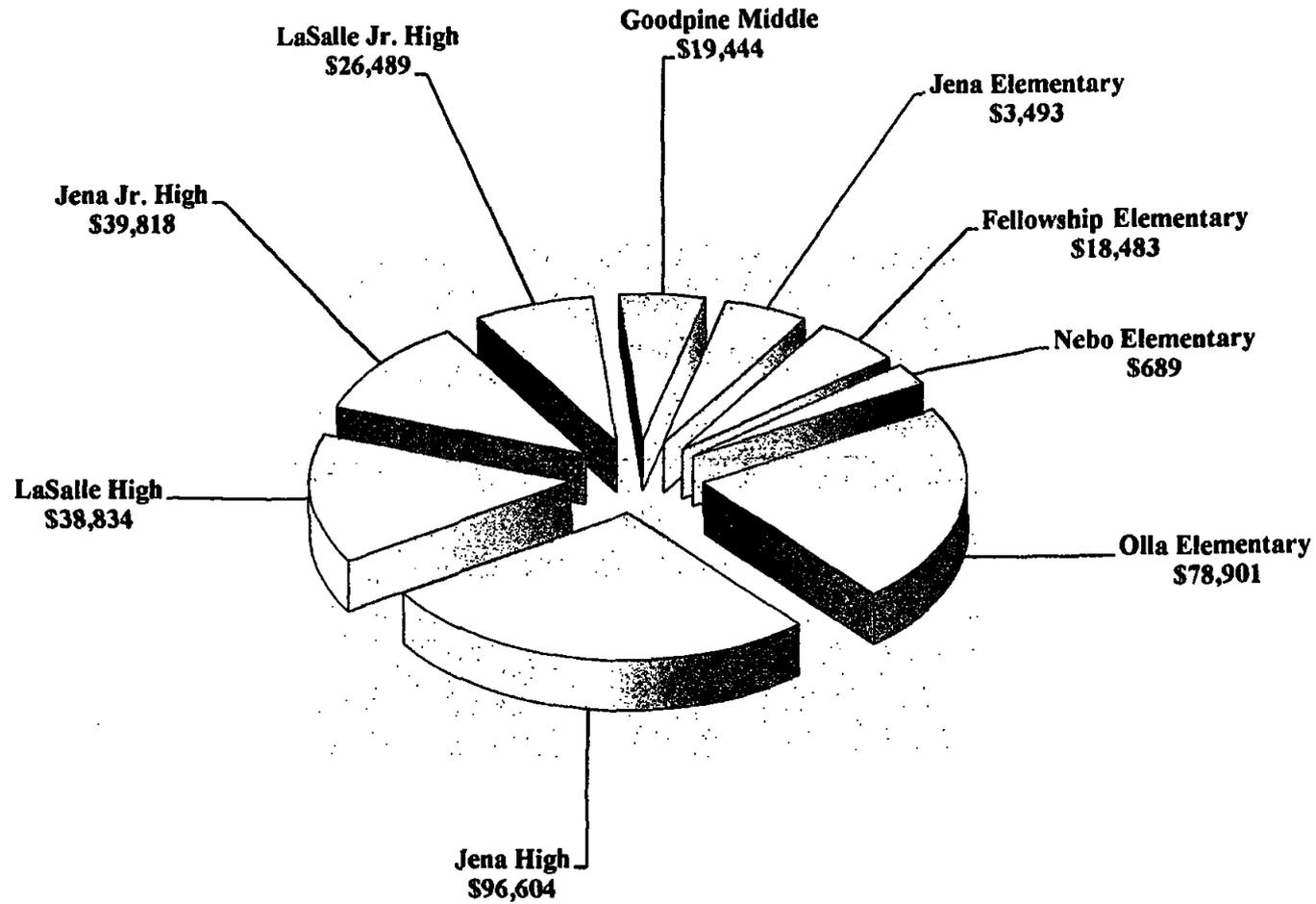
Management's Corrective Action: Management continues to provide the necessary oversight in its current internal control procedures, specifically in the areas of cash receipts, collection receipt activities, recordation of those receipts, and depositing of funds collected.

Graphs

2013

LaSalle Parish School Activity Accounts

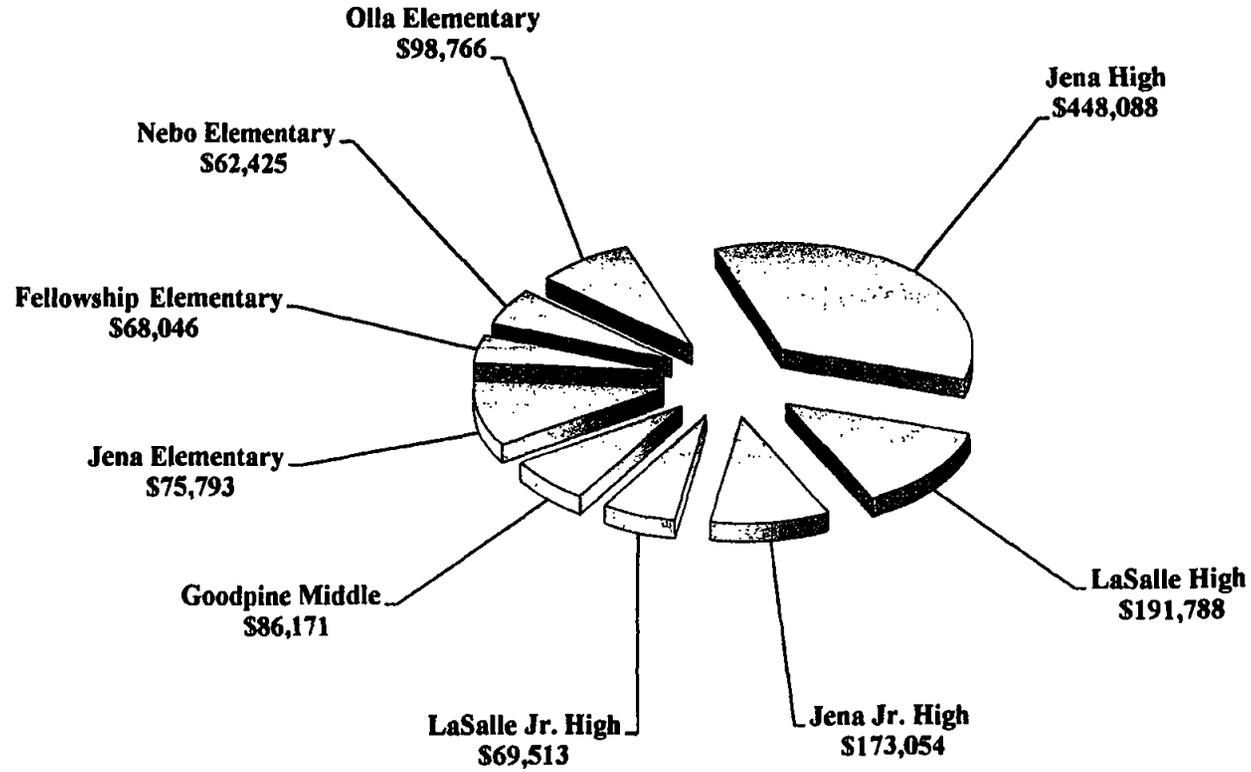
Total Assets By School



2013

LaSalle Parish School Activity Accounts

Total Receipts By School



LaSalle Parish School Activity Accounts

Total Disbursements By School

